

FY 2001-02 Expenditure Object and Sub-Object Codes

OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
701	00	REGULAR PAY	Gross salary and wages for personal services rendered by regular full and part-time employees.
	01	FULL TIME REGULAR SALARIES	
	02	PERMANENT PART TIME	
	03	OTHER SALARIES & WAGES	
	04	COMPENSATORY TIME	
	05	HOLIDAY PAY	
	06	VACATION PAY	
	07	JURY DUTY	
	08	ADMINISTRATIVE LEAVE WITH PAY	
	09	ON-THE-JOB INJURY LEAVE	
	10	MILITARY LEAVE	
	11	SICK LEAVE	
705	00	TEMPORARY PAY	Gross salary and wages for temporary employees.
710	00	OVERTIME	Overtime salary and wages for personal services rendered by regular full-time employees.
750	00	FRINGE BENEFITS	Amounts paid by the County on behalf of employees.
	01	FICA	
	02	MEDICARE TAX	
	03	ELECTED OFFICIALS RETIREMENT	
	04	CORRECTION OFFICERS RETIREMENT	
	05	PUBLIC SAFETY RETIREMENT	
	06	STATE RETIREMENT PLAN	
	07	DENTAL PLAN	
	08	NATIONAL DENTAL	
	09	HEALTH SELECT PLAN	
	10	CIGNA HEALTH PLAN	
	11	MANUFACTURERS LIFE	
	12	ON-THE-JOB INJURY INSURANCE	
	13	UNEMPLOYMENT INSURANCE	
	14	BUS FARE SUBSIDY PLAN	
	15	ASRS LONG TERM DISABILITY	
	16	INVESTIGATOR RETIREMENT	
	17	DELTA DENTAL	
	18	RELIASTAR LIFE	
	19	MED/DENTAL WAIVER	
790	00	OTHER PERSONAL SERVICES	Miscellaneous employee payments and/or adjustments not considered regular employee compensation.
	01	PRODUCTION BONUS	
	02	DIFFERENTIALS	
	03	WORKING CONDITION	
	04	WEEKEND PREMIUM	
	05	STANDBY PAY	

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OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
	06	REGULAR OVER BUDGET	
	07	PERFORMANCE INCENTIVE AWARD	
	08	BUDGET DEFERRED HOURS PAID	
	09	LUMP SUM PAYMENT	
	10	EMPLOYEE SUGGESTION AWARD	
	11	AWARDS PROGRAM CREDIT	
	12	OTHER ADJUSTMENTS	
795	00	PERSONAL SERVICES ALLOC.-OUT	Used to allocate personal service charges <u>to</u> another fund/department.
796	00	PERSONAL SERVICES ALLOC.-IN	Used to allocate personal service charges <u>from</u> another fund/department.
801	00	GENERAL SUPPLIES	Amounts paid for consumable operational supply items.
	01	AUTO-GAS OIL LUBE	
	02	AUTO-TIRES TUBES BATTERY	
	03	OTHER AUTOMOTIVE SUPPLY	
	04	BEDDING & LINEN	
	05	CLEANING & JANITORIAL	
	06	CLOTHING/UNIFORMS	
	07	TECHNOLOGY SUPPLIES	
	08	SOFTWARE	
	09	EDUCATIONAL SUPPLIES	
	10	ENVIRONMENTAL SUPPLIES	
	11	FOOD-PERISHABLE	
	12	FOOD-PREPARATION	
	13	FOOD-NON PERISHABLE	
	14	FOOD-SPECIAL FUNCTIONS	
	15	FOOD-NOURISHMENTS	
	16	KITCHEN & DINING SUPPLIES	
	17	LANDSCAPING SUPPLIES	
	18	OFFICE SUPPLIES	
	19	RECREATIONAL SUPPLIES	
	20	SAFETY APPAREL	
	21	SMALL TOOLS & EQUIPMENT	
	22	FURNITURE UNDER \$1000	
	23	LAUNDRY SUPPLIES	
	24	PROCUREMENT CARD	
	25	BOOK/PAMPHLETS/SUBSCRIPTIONS	
	26	AUTOMOTIVE R&M SUPPLIES	
	27	BUILDING R&M SUPPLIES	
	28	COMMUNICATION R&M SUPPLIES	
	29	ELECTRICAL R&M SUPPLIES	
	30	GROUPS R&M SUPPLIES	
	31	HEAT/LIGHT/COOL R&M SUPPLIES	
	32	OFFICE R&M SUPPLIES	
	33	PLUMBING R&M SUPPLIES	

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	34	ROAD R&M SUPPLIES	
	35	OTHER R&M SUPPLIES	
802	00	MEDICAL SUPPLIES	Amounts paid for consumable healthcare operational supply items.
	01	DENTAL SUPPLIES	
	02	LABORATORY SUPPLIES	
	03	LAB-REAGENTS & MEDIA	
	04	LAB-CONSUMABLES	
	05	RADIOLOGY SUPPLIES	
	06	X-RAY FILM	
	07	X-RAY CONTRAST & MEDIA	
	08	PHARMACEUTICALS	
	09	BLOOD & PLASMA SUPPLIES	
	10	ANESTHETIC SUPPLIES	
	11	OXYGEN & OTHER GASES	
	12	RADIOACTIVE SUPPLIES	
	13	O R INSTRUMENTS	
	14	MEDICAL R&M SUPPLIES	
803	00	FUEL	
804	00	NON-CAPITAL EQUIPMENT	Amounts paid for items not considered general or medical supplies, that have a useful life of one year or more but cost less than \$5,000 per item.
	01	COMMUNICATIONS EQUIPMENT	
	02	CONS EQUIP NON-MOTORIZED	
	03	EDUCATION/REC EQUIPMENT	
	04	ENGR/SCIENTIFIC EQUIPMENT	
	05	KITCHEN/LAUNDRY EQUIPMENT	
	06	HEAT/COOL/LIGHT EQUIPMENT	
	07	MEDICAL/LAB EQUIPMENT	
	08	OFFICE FURNITURE/EQUIPMENT	
	09	SHOP EQUIPMENT	
	10	WEAPONS\GUNS	
	11	COMPUTER EQUIPMENT	
	12	FURNITURE OVER \$1,000	
810	00	LEGAL SERVICES	Professional legal services rendered by individuals not on the County payroll and/or other legal service related costs.
	01	PARALEGAL/STUDENT TIME	
	02	ATTORNEYS CRIM INDIG-COURT	
	03	ATTORNEYS NON-CRIMIN COURT	
	04	ATTORNEYS-JUVENILE COURT	
	05	ATTORNEYS OTHER NON-COURT	
	06	EXPERT WITNESS FEES/EXPENSE	
	07	EYE WITNESS FEES/EXPENSE	

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OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
	08	INTERPRETER FEES/EXPENSE	
	09	VISITING JUDGES FEES	
	10	MENTAL EXAMINATION FEES	
	11	RULE 11 EXAM	
	12	RULE 26.5 EXAM	
	13	DEPOSITION REPORT SERVICE	
	14	PRELIM HEARING/GRAND JURY	
	15	TRIALS REPORT SERVICE	
	16	APPEALS TRANSCRIPTION	
	17	DEPOSITIONS TRANS SERVICE	
	18	PRELIM HEAR/GRAND JURY TR S	
	19	MISCELLANEOUS TRANSCRIPT	
	20	JURY FEES	
	21	JURY LODGING	
	22	JURY MEALS	
	23	JURY MILEAGE	
	24	ARBITRATION EXPENSE	
	25	JUDGEMENTS/SETTLEMENTS	
	26	LITIGATION EXPENSE	
	27	MERIT SYSTEM HEARING EXPENSE	
	28	INVESTIGATION EXPENSE-COURT IN	
	29	INVESTIGATION TIME	
	30	INVESTIGATION EXPENSE-OTHER	
	31	LEGAL NOTICE PUBLICATION	
811	00	HEALTH CARE SERVICES	Professional health care services rendered by individuals not on the County payroll and/or other healthcare service related costs.
	01	NURSES	
	02	MENTAL HEALTH SERVICES	
	03	DENTISTS	
	04	PHYSICIANS	
	05	CONTRACT MEDICAL PROVIDER	
	06	HOSPITAL/MEDICAL SVCS	
	07	PRIMARY CARE SERVICES	
	08	THERAPY SERVICES	
	09	RADIOLOGY SERVICES	
	10	EMERGENCIES	
	11	PRESCRIPTIONS	
	12	LABORATORY SERVICES	
	13	TRANSPORTATION/AMBULANCE	
	14	PATIENT TRANSPORT SVCS-MMC	
812	00	OTHER SERVICES	Amounts expended for services rendered by individuals not on the County payroll and/or other service related costs that are not legal and healthcare related.
	01	ACCOUNTING & AUDITING	
	02	ACTUARIAL	

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	03	ADMINISTRATIVE SERVICES	
	04	HSA ALLOCATION	
	05	ARCHITECTURAL	
	06	APPRAISAL SERVICES	
	07	CONSULTING & MANAGEMENT	
	08	BROKER FEES	
	09	EDUCATORS & TRAINERS	
	10	ENGINEERING	
	11	TECHNOLOGY CONSULTING	
	12	SECURITY GUARD SERVICES	
	13	CLAIMS ADMIN SERVICE FEE	
	14	ARCOR PERSONNEL SERVICES	
	15	ELECTION WORKERS OUTSIDE	
	16	LAUNDRY/DRY CLEANING SVCS	
	17	PERSONNEL HIRE/TEST SVCS	
	18	TEMPORARY HELP OUTSIDE	
	19	COLLECTION FEES	
	20	JTPA - OCCUPATIONAL/VOCATIONAL	
	21	JTPA - OJT	
	22	GP - AUTO LIABILITY	
	23	GP - GENERAL LIABILITY	
	24	GP - MEDICAL MALPRACTICE	
	25	OTHER INSURANCE	
	26	AUTO PHYSICAL DAMAGE CLAIMS	
	27	AUTO LIABILITY CLAIMS	
	28	ENVIRONMENTAL LIAB CLAIMS	
	29	BOILER INSURANCE	
	30	COURSE CONST INSURANCE	
	31	GENERAL LIABILITY CLAIMS	
	32	GENERAL LIABILITY INSURANCE	
	33	WORKMENS COMP INDEMNITY	
	34	WORKMENS COMP INSURANCE	
	35	WORKMENS COMP MEDICAL	
	36	DENTAL INSURANCE	
	37	DISABILITY INSURANCE	
	38	HEALTH CLAIMS	
	39	HEALTH INSURANCE	
	40	INDIVIDUAL/BLANKET BONDS	
	41	UNEMPLOYMENT CLAIMS	
	42	PROPERTY CLAIMS	
	43	PROPERTY INSURANCE	
	44	MALPRACTICE CLAIMS	
	45	MALPRACTICE INSURANCE	
	46	LIFE INSURANCE	
	47	MENTAL HEALTH PROGRAM	
	48	NOTARY BONDS	
	49	SIGHT CARE	

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OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
	50	PRINTING-BINDING-DUPLICATION	
	51	TAX SALE PUBLICATION	
	52	OTHER PUBL & ADV EXPENSE	
	53	RECORDS MANAGEMENT SERVICES	
	54	MEMBERSHIPS/CERT/LICENSE	
820	00	OPERATING LEASES & RENTS	Payments for operating leases and rents, excluding capital leases (see 950-DEBT SERVICE).
	01	RENT	
	02	AUTOMOBILE RENT	
	03	BUILDING RENT	
	04	SPECIAL FUNCTION RENT	
	05	COPYING EQUIPMENT RENT	
	06	COMMUNICATION EQUIP RENT	
	07	DATA PROCESSING EQUIP RENT	
	08	GROUNDS/LAND RENT	
	09	MEDICAL EQUIPMENT RENT	
	10	OFFICE EQUIPMENT RENT	
825	00	REPAIRS & MAINTENANCE	Amounts paid for repairing or maintaining buildings, structures, improvements, or equipment.
	01	AUTOMOTIVE R & M	
	02	BUILDING R & M	
	03	CONSTRUCTION EQUIPMENT R&M	
	04	COMMUNICATION EQUIPMENT R&M	
	05	DATA PROCESSING EQUIP R&M	
	06	GROUNDS R&M	
	07	HEAT/LIGHT/COOL R&M	
	08	MEDICAL/LAB EQUIPMENT R&M	
	09	COPYING EQUIPMENT R&M	
	10	OFFICE EQUIPMENT R&M	
	11	JANITORIAL SERVICES	
830	00	INTERGOVERNMENTAL PAYMENTS	Contributions, aid or other amounts paid to other governmental entities for programs and/or other agreed upon contracts and arrangements.
	01	TAXES & ASSESSMENTS	
	02	MANDATED HEALTH CARE PAYMENTS	
839	00	INTERNAL SERVICE CHARGES	Amounts charged by internal service departments of the County to other departments.
	01	TELECOM DISCRETIONARY	
	02	COUNTY COUNSEL	
	03	BASE LEVEL EQ SERVICES CHARGES	
	04	RISK MANAGEMENT	
	05	BASE LEVEL TELECOM	
	06	TELECOM WIRELESS SYSTEMS	
	07	REPROGRAPHICS	

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OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
	08	<i>MOTOR POOL</i>	
842	00	TRAVEL & EDUCATION	Amounts paid for any and all costs related to travel, training and education of employees.
	01	<i>COUNTY SPONSORED TRAINING</i>	
	02	<i>AIRLINE/BUS/TAXI</i>	
	03	<i>MEALS</i>	
	04	<i>LODGING</i>	
	05	<i>EVENT COST</i>	
	06	<i>MILEAGE ALLOWANCE</i>	
	07	<i>EDUCATION</i>	
	08	<i>SEMINAR FEES</i>	
	09	<i>INVESTIGATIVE TRAVEL</i>	
	10	<i>WITNESS TRAVEL</i>	
	11	<i>PRISONER/COURT WARD TRAVEL</i>	
843	00	POSTAGE/FREIGHT/SHIPPING	Amounts paid for mailing costs and other incidental costs associated with the movement of goods.
	01	<i>FREIGHT</i>	
	02	<i>MOVING SERVICES</i>	
	03	<i>POSTAGE</i>	
	04	<i>SHIPPING</i>	
	05	<i>COURIER SERVICES</i>	
845	00	SUPPORT & CARE OF PERSONS	Amounts paid to administer the County's fiduciary care responsibilities.
	01	<i>BURIAL OF INDIGENTS</i>	
	02	<i>PERSONAL CARE</i>	
	03	<i>HOME MEALS SERVICE</i>	
	04	<i>JTPA- FINANCIAL ASST.(NBP/NRP)</i>	
	05	<i>NURSING HOMES</i>	
850	00	UTILITIES	Amounts paid for the cost of any and all utility charges and/or related disposition of utility products.
	01	<i>MICROWAVE</i>	
	02	<i>U S WEST CHARGES</i>	
	03	<i>LONG DISTANCE CHARGES</i>	
	04	<i>OTHER COMMUNICATION SERVICES</i>	
	05	<i>ELECTRICITY</i>	
	06	<i>NATURAL/PROPANE GAS</i>	
	07	<i>REFUSE REMOVAL</i>	
	08	<i>SEWAGE DISPOSAL</i>	
	09	<i>WATER</i>	
	10	<i>INFECTIOUS WASTE DISPOSAL</i>	
855	00	INTEREST EXPENSE	Interest charges for negative cash and investment balances.

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OBJECT	SUB-OBJT	DESCRIPTION	COMMENTS
865	00	DEPRECIATION	Expense charged for the loss of value of an asset as a result of its use.
880	00	TRANSFERS OUT	Movement of monies between (outflow) funds within the County.
	01	<i>CENTRAL SERVICE COST ALLOC</i>	
890	00	LOSS ON FIXED ASSETS	
910	00	LAND	Amounts paid for the acquisition of land or any charges necessary to prepare the land for use.
	01	<i>LAND ACQUISITION-ROW</i>	
	02	<i>LAND ACQUISITION-OTHER</i>	
	03	<i>RELOCATION-FACILITIES</i>	
915	00	BUILDINGS & IMPROVEMENTS	Amounts paid for the acquisition of buildings or charges necessary to prepare the building for use. Do not record amounts paid for normal repair and maintenance.
	01	<i>CONSTRUCTION WORK IN PROGRESS</i>	
	02	<i>ALTERATIONS/IMPROVEMENTS</i>	
920	00	CAPITAL EQUIPMENT	Amounts paid for the acquisition of non-vehicle related equipment costing more than \$5,000.
	01	<i>COMM CAP EQUIPMENT</i>	
	02	<i>CONST CAP EQUIPMENT</i>	
	03	<i>ED/REC CAP EQUIPMENT</i>	
	04	<i>ENG/SCI CAP EQUIPMENT</i>	
	05	<i>KIT/LNDRY CAP EQUIPMENT</i>	
	06	<i>HT/CL/LT CAP EQUIPMENT</i>	
	07	<i>MED/LAB CAP EQUIPMENT</i>	
	08	<i>SHOP CAP EQUIPMENT</i>	
	09	<i>COMPUTER CAP EQUIPMENT</i>	
930	00	VEHICLES & CONSTRUCTION EQUIP.	Amounts paid for the acquisition of any and all types of vehicles costing more than \$5,000.
	01	<i>CONSTRUCTION VEHICLES</i>	
	02	<i>TRAILERS</i>	
	03	<i>OTHER MECHANIZED</i>	
	04	<i>TRUCKS</i>	
	05	<i>WATERCRAFT</i>	
	06	<i>AIRCRAFT/HELICOPTERS</i>	
	07	<i>PASSENGER VEHICLES</i>	
940	00	INFRASTRUCTURE	Amounts paid for County infrastructure, such as streets, roads, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

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950	00	DEBT SERVICE	Amounts paid to satisfy County debt financing obligations, including capital leases. A capital lease is a financing that transfers ownership of the property to the County at the end of the lease term, contains a bargain purchase option, covers a lease term that is equal to 75% or more of the leased asset's useful life, or requires lease payments equal to at least 90% of the leased asset's market value.
	01	<i>PRINCIPAL - BOND</i>	
	02	<i>INTEREST-BOND</i>	
	03	<i>PRINCIPAL - COP</i>	
	04	<i>INTEREST - COP</i>	
	05	<i>PRINCIPAL - CAPITAL LEASE</i>	
	06	<i>INTEREST - CAPITAL LEASE</i>	